

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF _____ ADEL _____, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16202500100000</div> <div>City of Adel</div> <div>PO Box 248</div> <div>Adel, IA 50003</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,677,337		1,677,337	1,643,874
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,677,337		1,677,337	1,643,874
Delinquent property taxes		0		0	
TIF revenues		495,028		495,028	493,966
Other city taxes		553,943	0	553,943	337,265
Licenses and permits		86,289	0	86,289	43,180
Use of money and property		54,086	0	54,086	46,700
Intergovernmental		564,653	0	564,653	546,006
Charges for fees and service		133,413	1,460,535	1,593,948	1,522,215
Special assessments		66,146	0	66,146	15,000
Miscellaneous		67,903	58,654	126,557	74,800
Other financing sources		4,397,589	2,189,452	6,587,041	579,250
Total revenues and other sources		8,096,387	3,708,641	11,805,028	5,302,256
Expenditures and Other Financing Uses					
Public safety		840,179	0	840,179	892,059
Public works		340,004	0	340,004	375,312
Health and social services		0	0	0	0
Culture and recreation		3,897,030	0	3,897,030	588,570
Community and economic development		110,994	0	110,994	74,857
General government		167,976	0	167,976	159,663
Debt service		850,316	0	850,316	856,934
Capital projects		242,354	0	242,354	80,000
Total governmental activities expenditures		6,448,853	0	6,448,853	3,027,395
Business type activities		0	1,390,603	1,390,603	1,334,690
Total ALL expenditures		6,448,853	1,390,603	7,839,456	4,362,085
Other financing uses, including transfers out		1,136,635	45,000	1,181,635	579,250
Total ALL expenditures/And other financing uses		7,585,488	1,435,603	9,021,091	4,941,335
Excess revenues and other sources over (Under) Expenditures/And other financing uses		510,899	2,273,038	2,783,937	360,921
Beginning fund balance July 1, 2012		18,029	1,073,148	1,091,177	1,508,778
Ending fund balance June 30, 2013		528,928	3,346,186	3,875,114	1,869,699
Note - These balances do not include \$ 29,038 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 10,100,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,030,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 10,707,703
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/21/13	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jackie Janssen		→	515	993-4525	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ADEL			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	963,722	336,065		377,550			1,677,337			1,677,337	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	963,722	336,065			377,550	0	0	1,677,337		T01	1,677,337	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	963,722	336,065			377,550	0	0	1,677,337			1,677,337	6
7	TIF revenues			495,028				495,028		T01	495,028	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	2,535						2,535		T19	2,535	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		544,169		7,239			551,408		T09	551,408	14	
15	TOTAL OTHER CITY TAXES	2,535	544,169	0	7,239	0	0	553,943	0		553,943	15	
16	Section B - LICENSES AND PERMITS	86,289						86,289		T29	86,289	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	4,997						4,997		U20	4,997	18	
19	Rents and royalties	49,089						49,089		U40	49,089	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	54,086	0	0	0	0	0	54,086	0		54,086	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					69,752		69,752		B89	69,752	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	69,752	0	69,752	0		69,752	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		359,530					359,530		C46	359,530	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	359,530	0	0	0	0	359,530	0		359,530	60
61												61
62	Local grants and reimbursements											62
63	County contributions	37,091						37,091			37,091	63
64	Library service							0		D89	0	64
65	Township contributions	70,560						70,560		D89	70,560	65
66	Fire/EMT service							0		D89	0	66
67	School DARE reimbursement	27,649	71					27,720		D89	27,720	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	135,300	71	0	0	0	0	135,371	0		135,371	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	135,300	359,601	0	0	69,752	0	564,653	0		564,653	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	603,168	A91	603,168	73
74	Sewer							0	534,191	A8Ø	534,191	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	227,437	A81	227,437	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,055						1,055		A89	1,055	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	5,200						5,200		A03	5,200	98
99	Library charges	4,714						4,714		A89	4,714	99
100	Park, recreation, and cultural charges	118,674	3,770					122,444		A61	122,444	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Storm Water							0	95,739		95,739	103
104	TOTAL CHARGES FOR SERVICE	129,643	3,770	0	0	0	0	133,413	1,460,535		1,593,948	104
105												105
106	Section F - SPECIAL ASSESSMENTS					66,146		66,146		U01	66,146	106
107	Section G - MISCELLANEOUS											107
108	Contributions	2,422	7,334					9,756		U99	9,756	108
109	Deposits and sales/fuel tax refunds	6,784						6,784		U99	6,784	109
110	Sale of property and merchandise	23,000						23,000		U11	23,000	110
111	Fines	5,090						5,090		U30	5,090	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Police reimbursement-Academy fund	5,573						5,573			5,573	114
115	Police receipt from CIP vehicle	17,700						17,700	58,654		76,354	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	60,569	7,334	0	0	0	0	67,903	58,654		126,557	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ADEL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,432,144	1,250,939	495,028	384,789	135,898	0	3,698,798	1,519,189		5,217,987	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>		3,447,500		22,204			3,469,704	1,935,702	NR	5,405,406	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	65,000			285,197	151,086		501,283	253,750		755,033	127
128	<i>Internal TIF loans and transfers in</i>				359,035	67,567		426,602			426,602	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	65,000	3,447,500	0	666,436	218,653	0	4,397,589	2,189,452		6,587,041	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,497,144	4,698,439	495,028	1,051,225	354,551	0	8,096,387	3,708,641		11,805,028	132
133												133
134	Beginning fund balance July 1, 2012	103,506	321,319	36,799	-276,407	-167,188	0	18,029	1,073,148		1,091,177	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,600,650	5,019,758	531,827	774,818	187,363	0	8,114,416	4,781,789		12,896,205	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	569,699	177,862					747,561		E62	747,561	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	52,002						52,002		E24	52,002	13
14	Purchase of land and equipment	5,896						5,896		G24	5,896	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	23,396	7,616					31,012		E66	31,012	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,708						3,708		E32	3,708	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	654,701	185,478	0	0	0	0	840,179			840,179	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		266,840					266,840		E44	266,840	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	41,444						41,444		E44	41,444	48
49	Traffic control safety — Current operation	926						926		E44	926	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		30,794					30,794		E44	30,794	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	42,370	297,634	0	0	0	0	340,004			340,004	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	194,281	39,408					233,689		E52	233,689	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	4,501						4,501		E61	4,501	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	93,619	14,254					107,873		E61	107,873	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	138,279	21,053					159,332		E61	159,332	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	20,516	3,123					23,639		E03	23,639	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	1,807	2,660					4,467		E61	4,467	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction		3,363,529					3,363,529		F61	3,363,529	138
139	TOTAL CULTURE AND RECREATION	453,003	3,444,027	0	0	0	0	3,897,030			3,897,030	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	28,112		53,303				81,415		E89	81,415	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	23,396	6,183					29,579		E29	29,579	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	51,508	6,183	53,303	0	0	0	110,994			110,994	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	23,639	3,947					27,586		E29	27,586	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	16,984	2,836					19,820		E23	19,820	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	42,230						42,230		E25	42,230	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	13,041						13,041		E31	13,041	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	4,688						4,688		E89	4,688	171
172	Other general government — Current operation	51,938	8,673					60,611		E89	60,611	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	152,520	15,456	0	0	0	0	167,976			167,976	176
177	Section G — DEBT SERVICE				850,316			850,316			850,316	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	850,316	0	0	850,316			850,316	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Brownfield					51,960		51,960			51,960	184
185	2010 Street					1,808		1,808			1,808	185
186	12th St Paving					188,586		188,586			188,586	186
187	Subtotal Regular Capital Projects	0	0	0	0	242,354	0	242,354			242,354	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	242,354	0	242,354			242,354	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,354,102	3,948,778	53,303	850,316	242,354	0	6,448,853			6,448,853	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ADEL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								450,843	E91	450,843	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								416,432	E80	416,432	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								223,669	E81	223,669	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								59,654	E80	59,654	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ADEL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								158,203		158,203	242
243	Enterprise Capital Projects								81,802		81,802	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,390,603		1,390,603	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,354,102	3,948,778	53,303	850,316	242,354	0	6,448,853	1,390,603		7,839,456	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		497,221			212,812		710,033	45,000		755,033	255
256	Internal TIF loans/repayments and transfers out			426,602				426,602			426,602	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	497,221	426,602	0	212,812	0	1,136,635	45,000		1,181,635	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,354,102	4,445,999	479,905	850,316	455,166	0	7,585,488	1,435,603		9,021,091	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	10,000	574,310	51,922	1,090,625			1,726,857			1,726,857	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	264,131	-1,386			-245,182		17,563			17,563	267
268	Total Governmental	274,131	572,924	51,922	1,090,625	-245,182	0	1,744,420			1,744,420	268
269	Proprietary								3,346,186		3,346,186	269
270	Total ending fund balance June 30, 2013	246,548	573,759	51,922	-75,498	-267,803	0	528,928	3,346,186		3,875,114	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,600,650	5,019,758	531,827	774,818	187,363	0	8,114,416	4,781,789		12,896,205	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ADEL

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,060,371	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 100,000	29U \$ 1,400,000	39U \$ 100,000	49U \$	49U \$	49U \$ 1,400,000	49U \$	I91 \$ 4,350,000
2. Sewer utility	19U 74,000	29U 570,000	39U 14,000	49U	49U	49U 630,000	49U	I89 2,220
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify 2006 St Utility	19U 1,350,000	29U	39U 105,000	49U 1,245,000	49U	49U	49U	I89 53,920
10. Library	19U 1,925,000	29U	39U 225,000	49U 1,700,000	49U	49U	49U	I89 37,083
11. 2010 Brick A	19U 2,325,000	29U	39U	49U 2,325,000	49U	49U	49U	I89 69,445
12. 2010 Brick B	19U 60,000	29U	39U 20,000	49U 40,000	49U	49U	49U	I89 1,440
13. 02/05 Ref	19U 1,505,000	29U	39U 215,000	49U 1,290,000	49U	49U	49U	I89 18,263
14. Aquatic Center	19U	29U 3,500,000	39U	49U 3,500,000	49U	49U	49U	I89 72,385
Total long-term debt	7,339,000	5,470,000	679,000	10,100,000	0	2,030,000	0	4,604,756

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	\$	214,154,051	x .05 = \$	10,707,703
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$		\$		3,904,152	3,904,152
REMARKS						V98

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